App F IX-4

Previous References

1929. File No. 119-29

Serial Nos. 7, 24, 433

Later References

mel 11-34 - Ss 4, 17, 18, 19
21, 22, 26, 27 & 28.

General and Revenue Secretariat.

Serial Nos 3

Part B for May 30

SUBJECT

Levying octroi duty on piece goods imported ~~into~~ into the Kolar down through Post office

Sl. 33/ To the Deputy Comr Kolar.
the Comptroller.
the Dy. Supdt etc
L 8225-7 dt 15-5-30

Sanctions the proposal of the Kolar town municipal Council to levy octroi on piece good imported through the Post office

Mrs

General and Revenue Secretariat

Rel File No 119 of 1929.

Serial No 7

Letter no 273/29-30 dy 12/15-11-29 pdt from the Tamluk, Midn requesting sanction to the resolution of the mc dl for levy of octroi duty on piece goods imported into the Town through post-office

The pdt states that the dl had exempted the piece goods imported through post-office from payment of octroi duty till now, that the local merchants having taken advantage of this system are evading payment of octroi duty on costly piece goods, that when costly costly piece goods are detected in their shops kept for sale, they plead that such piece goods were imported through post-office,

It is also stated that this system of not levying duty on piece-goods imported through post-office has resulted in a very heavy loss of octroi collections; and that the proposed levy of duty was published in the Gazette and that no objections were received within the allotted time except the belated objection petition

The resolution the mc dl may

(Incl up in another file) → D no 2931

NOTE—Contn sheet

App. F. III—2]

General and Revenue Secretariat.

File No 119 of 192 9

Serial No.

perhaps the sanctimes.

2nd Member

OFFICE OF THE SECOND MEMBER OF COUNCIL
13 DEC. 1929
No. 4742

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

G R S III—3]

L 2545/27

ROUTINE NOTES.

[To be used only for notes, requisitions, etc, not intended for permanent record]

Proposal that Kolar mail to levy octroi on goods received thro' post-

or Similar The proposal before it could be sanctioned requires some agreement with the Postal authorities, as to the arrangements that have to be made with a view to enable the mail to levy the duty. It is not clear from the correspondence whether the mail have made any arrangements in the matter.

2 Further similar proposals from the Nagpur Agt or to Hd have been received and seem to have been dropped. If this is allowed the previous papers will be looked into before enquiring the Kolar mail or the proposal could be sanctioned forthwith

[illegible] 11/12/27

N B Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

WD 1860—GPB—1 50,000—2 5 21

4464 b 25/9/20

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record]

Collection of taxes in the municipality have been approved in principle. L (Paras 11 & 13 of the notes)

While revising the rules the Board proposes to remove the exemption, as in regard to the levy of octroi on piece goods received thro' post- on a protest made by the merchants' Association Bombay. The Board reconsidered X their resolution and resolved to retain the exemption. In Bombay city and all other municipalities piece goods received thro post- are exempt from payment of octroi.,

Subsidies for orders

23/2/23

The proposal relates to the levy by the Municipality of octroi on piece goods received through Post. At present such articles are exempt from duty. The levy has to be made with the co-operation of the Postal authorities. The file may perhaps be sent to the Director of Commerce for

3284/23

N B -Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

expression of his views on the first instance before orders are issued

Yes RG 27/2/23.

(Govt Secy) 21/3

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

Sec
No 108/29-30

Sec No 33/25-3 30

Forwarded with Marks
to the Director Industries
& Commerce in Mysore
for favour of perusal
& orders
24/3/30.

Vide note attached

C Ranganatha Rao Sahib
3.4.30

N B—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

P T O

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent

N B —Should routine notes be written on small slips, the notes must be copied or slips pasted on this form

) I C

4464

Case No U.O.33 of . . of 1929-30

Notes.

Subject —

MR C3/UO.33 of 29-30

Forwarded with compliments:-

I do not know on what point my opinion is required. I have no doubt the Postal Authorities will give every facility to the levy and collection of octroi on goods received through the Post Office, if the resolution of the Kolar Municipal Council to withdraw the exemption allowed on piece goods entering the Municipality by Parcel Post is approved by Government.

There cannot be much difference of opinion in regard to the desirability of withdrawing such exemption. It is only the more expensive cloths used by the rich that are usually sent by Parcel Post. As this duty is ultimately paid by the consumers it is not desirable that the rich should be excused from the payment of this duty when the poor whose cloths come into the Municipality in the ordinary way are required to pay it. The exemption has been removed in Mysore and there is no reason to retain it in Kolar or in any other Municipality in which this invidious differentiation is observed.

Ranganatha Rao Saheb

DIRECTOR OF INDUSTRIES & COMMERCE.

BV.2. 3.4.30.

7 7

To Hon Council

3648/6/4

(Not concer)

8/4.

In Mysore Piece goods received thro' Post are exempted from octroi - vide Rule 8 of Octroi Rules under Local Boards Act. Local Boards want to levy octroi on such articles

WD 0381—GPB—10,000—10 9-29

D I C

Case No *of 192*

Notes.

Subject —

2528 4764

App F III—2]

General and Revenue Secretariat | File No 114 of 1929

Serial No

Govt to favour the proposal. Send with the opinion of the Govt of Travancore and Commerce

DS 5/4 (from Secy) 28/4

3713/8/4

The Views of the Munc Council (and of the D of I & C) may be accepted

7722/1/4

Rec'd from Law Secy GENERAL SECRETARY 29 APR 1930 No 4160

The Member

RB 11/4/30

Yes

ESM 26/4

RB 29/4

DM/PR 28/4 30/4

Draft put up

RB 4/5 1/5 5/5/30

28/5

33 The D.C. Kolar, Comptr, Director of Ite

L 8825-7/ ~~Ne 119~~ dt 15-5-30

Approves of the proposal

Please have the usual printing for reference

DS 26/5/30

RB 26/5

DM 26/5

Note—Contn Sheet

WD 066—GPB—30,000—26 7-29

OFFICE OF THE PRESIDENT,
TOWN MUNICIPAL COUNCIL,
Dated, Kolar, the 12th November 1929.

No 223

FROM

M ABDUS SUBHAN ESQ.,
PRESIDENT,
TOWN MUNICIPAL COUNCIL
KOLAR

TO

B. Narayanaswami Iyengar Esquire, B.A., B.L.,
neral Secretary to the Government of
Mysore, Bangalore.

THROUGH

The Deputy Commissioner,
Kolar District, Kolar.

KOLAR TOWN MUNICIPALITY:- LEVY OF OCTROI DUTY ON PIECE GOODS THAT WOULD BE IMPORTED THROUGH POST OFFICE.

Sir,

I have the honour to state that this Municipal Council caused a notification No. 31 A of 29-30 dated 16th July 1929 published on page 608, Part II A of the Mysore Gazette dated 25th July 1929 and the two subsequent issues thereof stating that they would levy Octroi duty on piece-goods that would be imported through Post Office into this town in future and calling for objections, if any, from the inhabitants of the town to the proposed levy of duty, within one month from the date of publication of the Notification in the Gazette.

2. An objection petition from the cloth merchants of the town was presented on 31-8-1929. As the date of publication of the Notification in the Gazette is 25th July 1929 and the period of one month allowed in the notification to hear objections expires on 24th August 1929 this petition presented on the 31st August 1929 is belated..

3. The subject of passing the levy of Octroi duty on

piece-goods

piece-goods imported through Post-Office together with the belated objection petition dated 31st August 1929 was placed before the meeting of the Council held on 7th October 1929. The Council after due deliberation passed the levy of Octroi duty on piece-goods that would be imported through Post Office by a majority of four against three. The three Councillors who voted against the proposition are all merchnats dealing with piece - goods.

4. The Municipal Council had exeppted the piece - goods imported through Post Office from payment of Octroi duty up till now. The local merchants having taken advantage of this system are evading payment of Octroi duty on costly piece-goods imported by them by other means and when unsealed costly piece-goods are detected in their shops kept for sale they plead that such piece-goods were imported through-Post-office This system of not levying duty on piece-goods imported through Post-Office has resulted in a very heavy loss of octroi collections.

5. From my experience, I find that no duty on costly silk piece-goods imported from towns and cities outside the Municipal limits are paid Much goods are smuggled away and such smuggling cannot without the introduction of levy of duty on Post-parcel be prevented.

6. The objections (belated) received are only from merchants that deal with piece-goods and not from any other inhabitant of the town. The objections are therefore not tenable.

7. Under these circumstances request you to

kindly

8

kindly obtain sanction of Government to the resolution of the Council to levy Octroi duty on piece-goods imported through Post Office.

8. A copy of the resolution of the Council together with a copy of the Octroi Bye-laws is herein enclosed for reference.

9. The objection petition is ~~xixx~~ also herein enclosed for reference.

I have the honour to be,
Sir,
Your most obedient servant

President,
Town Municipal Council, Kolar.

8 Cy
27/11

Cesh
15/11/23

As-1639/24-200

Forwarded with Compliments
This may be sanctioned
Assistant Commissioner
16/11/23

1924వ సం॥ ఇచ్చిన అర్జీల్లో బరంపురం దగ్గర నేలకొత్తిన ఒక నేరారోపణ ప్రకరణం కలకత్తా హైకోర్టు వారి ముందుకి రివిజన్ పద్ధతిని వచ్చినప్పుడు ఆ నేరారోపణ చెల్లదని తీర్పు చెప్పడం జరిగింది.

× × × × ×

Subject no 5 మీలాంటి కొత్తగా కాంగ్రెసులో చేరిన వారికి ఏ విధంగా ఉపన్యాసాలు ఇవ్వాలో తెలియజేయండి.

Solution:- ఈ విషయాన్ని గురించి ఏలూరులో ఫస్ట్ డిసెంబరు 25-7-1924 వ తారీఖున్నాడు ఆ తరువాత కోకనాడలో ఆగష్టు 31-8-1924 వ తారీఖున్నాడు మరియు ఈ ఆగష్టు తర్వాత మీటింగులలో మరియు ఇతర సందర్భాలలో ఈ విషయాన్ని గురించి మాట్లాడడం జరిగింది. ఆ సందర్భాలలో ఈ విషయాన్ని గురించి ఎవరు ఏమి చెప్పారో ఆ విషయాలు ఇక్కడ క్రోడీకరించి ఇవ్వడమైనది.

ఉపన్యాసాలు ఇవ్వకూడదని చెప్పినవారు

1) శ్రీ ఆంధ్ర శ్రీమతి అయ్యదేవర
2) " కొండవీటి వెంకటప్పయ్య గారు
3) " కొచ్చర్ల సుబ్బారావు గారు
4) " కళింగపట్నం శ్రీమతి అయ్యదేవర గారు.

ఉపన్యాసాలు ఇవ్వమని చెప్పినవారు

1) శ్రీమతి దేవులపల్లి
2) " గరికపాటి వెంకయ్య గారు
3) " కొండవీటి వెంకటప్పయ్య గారు

మధ్యే మార్గాలు

1) శ్రీమతి ఎ. ఆర్. కృష్ణస్వామి అయ్యంగారు
2) గాంధీ టోపీ

ఈ ఇరువర్గాలకు చెందిన వారి అభిప్రాయాలు ఒక్కటిగా

తీర్మానం

[redacted]

[illegible]

President,
Municipal Council
Kolar Town.

10

KOLAR MUNICIPALITY

Rules under Section 46 (*i*) and (*j*) of the Mysore Municipal Regulation framed by the Kolar Municipal Council and sanctioned by Government in their Proceedings No 9160—MI 69-14-108, dated Bangalore, the 21st May 1915

I Under Section 46 (i)

1 *Taxes and exemptions* —The Municipal Council shall levy the taxes and recognise the exemptions specified in the schedule hereto annexed The taxes shall be payable on the dates indicated against each in column 6 of the schedule

2 *Collections* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them except octroi which shall be collected departmentally only

3 *Remissions* —Subject to the sanction of the Government remissions may be made to any extent by the Municipal Council if they are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund* —No claim for refund of any sum paid to the Municipal Council on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within ninety days of delivery to him of notice of the refund having been duly authorized In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of animal and vehicle tax* —When the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof, shall be entitled to a proportionate refund of the sum paid

(*a*) If he has owned or been in charge of the vehicle or animal *for not more than* thirty days in the half year

(*b*) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer s during the whole of the half year

(*c*) If the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by the Veterinary Surgeon to have been unfit for use, has not been used during the half year, provided that due notice in writing shall have been given to the Municipal Council of the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one-half year, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be for the aggregate number of days in the said two or more periods

8 *Vehicles and animals changing hands* —If a half-year s tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year

Provided notice of the change of hands is given to the Municipal Council

9 *Liability of transferee to rates and cesses* —When any premises shall have changed hands, the transferee shall be liable to the Municipal Council for all arrears of rates or cesses due in respect of the said premises

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 68 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who on being satisfied shall enter the name of such transferee of title as owner in the assessment list

In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognise any claimant or refer the claimants to a civil court as they think fit If at any time after a decision by the President or Municipal Council, as the case may be, any person produces a probate letters of administration, a decree or other order of a court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub division* —When any property is sub-divided, on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall unless they see any objection to the same, cause such sub-division to be entered in the assessment list as if it were a separate property

12 *How bills are to be prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the Vice-President or President

13 *Who to dispose of objections to the Municipal Bills* —(*a*) The President is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) ,

(*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy is received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy, he shall also give notice in writing to the President of the date of re-occupation within 15 days of such re occupation and failing this he shall not be entitled to any refund

16 *Notice fees* —For every notice of demand issued under sub section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

	Rs
A fee of one anna if the amount due is less than	5
Do two annas if the amount due is not less than Rs 5, but less than	10
Do four annas if the amount due is not less than Rs 10, but less than	50
Do six annas if the amount due is not less than Rs 50, but less than	100
Do eight annas if the amount due is Rs 100 or more	

17 *Warrant fees* —For every distraint made under sub-section 4 of Section 83 of the Regulation, fees shall be leviable at the following rates —

	Rs
A fee of annas four if the amount distrained for is less than	5
Do six annas if the amount distrained for is not less than Rs 5, but less than	10
A fee of eight annas if the amount is not less than Rs 10, but less than	25
Do one rupee if the amount is not less than Rs 25, but less than	50
Do two rupees if the amount distrained for is not less than Rs 50, but less than	75
Do three rupees if the amount distrained for is not less than Rs 75, but less than	100
Do five rupees if the amount distrained for is Rs 100 or above	

Where peons are kept in charge of property distrained an additional fee at four annas per peon for each day shall be leviable

18 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under sub-section 4 of Section 83 of the Regulation

Serial No	Description of live stock	Cost of supply of fodder and water for each head of live-stock per day		
		Rs	a	p
1	Elephant	3	0	0
2	Camel	1	0	0
3	Buffalo	0	4	0
4	Buffalo calf	0	2	0
5	Bullock or cow	0	4	0
6	Heifer or cow	0	1	0
7	Sheep or goat	0	1	0
8	Kid	0	1	0
9	Horse	0	4	0
10	Fowl	0	2	0
11	Donkey	0	1	0
12	Pig	0	1	0
13	Birds of all kinds	0	1	0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

19 *Who may receive payment for the Municipal Council* —The Vice President is authorised to receive payment of all fees payable to the Municipality for licenses, contracts and permissions at any time and place

20 Octroi Mutsaddies are authorised to receive payment of Octroi

21 The collecting staff are authorised to receive payments of Municipal dues except those mentioned in Rule 19 and Rule 20 at any time and place

II Under Section 46 (j)

22 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases, the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and deligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

23 *Remission of distress fees* —The Municipal Council may remit the whole or any part of any fee chargeable for distress

(*a*) If the property distrained is found to be devoted to religious or charitable purposes

(*b*) If the person from whom any such fee is leviable is too poor to pay the same

(*c*) If a warrant has been issued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

(*e*) If the defaulter satisfies the Municipal Council that his default was due to some accident or mistake

Schedule of taxes

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or portion of hundred rupees of the market value up to Rs 2 000 with four annas for every hundred rupees or portion of hundred rupees for the balance of such value in excess of Rs 2 000	(1) Buildings set apart for the occupation of His Highness the Maharaja (2) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax (3) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (4) Buildings which are the property of the Municipal Council	In two instalments in advance in July and January every year
II	Tax on vacant lands	Vacant lands	Two annas for every eighty square yards	Do	Do
III	Tax on vehicles and animals used for riding drought or burden	All animals and vehicles kept for use within Municipal limits	Vehicles with springs drawn by two horses Rs 3 0 0 Vehicles with springs drawn by one horse 2 0 0 Double bullock cart 2 0 0 Single bullock cart 1 0 0 Jutkas 2 0 0 Bicycles or tricycles 2 0 0 Horse of and over thirteen hands 2 0 0 Horse under thirteen hands 1 0 0 Pony and mule 1 0 0 Motar cycle 3 0 0 Motar cars 6 0 0 Bull or he buffalow 0 8 0 Asses 0 2 0	(1) Vehicles and animals belonging to His Highness the Maharaja (2) Vehicles and animals the property of Government unless Government consents to the levy of tax (3) Vehicles and animals belonging to the Municipality (4) Juvenile vehicles such as perambulators etc (5) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (6) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869 (7) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year (8) Vehicles and animals belonging to members of the police force and officers of the Municipal Council employed on out door duties provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council	Payable in advance in July and January for the half-year beginning with those months
IV	Tax on dogs	Dogs	Dogs Rs 0 4 0		Do
V	Octroi	Articles and animals specified in Column 4	Fresh cocoanuts each 0 0 1 Dry cocoanuts per maund 0 4 0 Betel leaves 100 leaves 0 0 2 ~~Jaggery per maund 0 2 0~~ ~~Sugar per maund 0 4 0~~ ~~Ghee per maund 0 4 0~~ Oil per maund 0 2 0 Oil seeds per kandi of 180 seers 0 4 0 Kerosene oil and petrol per tin 0 2 0 Cigarettes per 100 0 0 4 Cigars, per 100 0 1 0 Tobacco per maund 0 8 0 Refused tobacco or kaddi pudi per maund 0 0 6 Piece-goods ~~per hundred ad valorem 0 0 4~~ ~~for every Rs 100 value 1-0-0~~	(1) Personal luggage of travellers articles imported through the Post office and goods *bona fide* property of Government at the time of impost and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government (2) Goods which are declared not to be intended for use or consumption within Municipal limits and are taken to the bonded warehouse as provided in the bye-laws provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts six dry cocoanuts 100 betel leaves and ½ seer of tobacco if brought for personal consumption by *bona fide* travellers (4) Piece goods manufactured locally	Abolished in G. O no 28 4/III 54-26 dated 6-6-19 Presi G O no 4897-8/III 170 dated 24-1-19 In two equal instalments in advance in July and January every year
VI	Mohatarfa	Shops and oil mills	(1) Mandi Classes 1st 2nd 3rd Rs 20 15 10 (2) Shops (other than piece goods) Rs 12 10 8 6 4 2 1 (3) Piece goods shops Rs 12 10 8 (4) Oil mill Rs 6 a mill (5) Factories Rs 10 8 6 where goods are both manufactured and sold		
VII	Water tax	Buildings and lands	6¼ percent or 0 1-0 per rupee of taxes collected on buildings and vacant lands		Same as above
VIII	Light tax	Do	Do do		Do

professional tax substituted from 1-7-1924 President

P F BOWRING,
Deputy Commissioner,

12

KOLAR TOWN MUNICIPAL COUNCIL

Notification

It is hereby notified to the public that the Bye-laws framed by the Kolar Town Municipal Council under section 48 (1) (*c*) and (*k*) of the Mysore Municipal Regulation and sanctioned by Government in their Proceedings No L 7435—Ml 69-22-117, dated 18th April 1925, regarding the working of Hotels, Bakeries, Sweetmeat shops and places for manufacture and sale of aerated waters, and levy of Octroi, will be brought into force in the Kolar Town Municipality with effect from 1st January 1926

A copy of the Bye-laws is appended hereto for information

S HIRIANNAIYA,
President

BYE-LAWS FRAMED BY THE KOLAR TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (1) (*c*) OF THE MYSORE MUNICIPAL REGULATION AND SANCTIONED BY GOVERNMENT IN THEIR ORDER NO L 7435—ML 69-22-117, DATED 18TH APRIL 1925

Definitions

1 A " Hotel " includes any house or place where cooked rice, mutton, beef, poultry, vegetables, dhall and confectionery, or refreshments including chappaties, rice-cakes, coffee, tea and such other articles of human food or drink are preared or kept for sale, but does not include a bakery or a sweetmeat shop or a place where aerated waters are manufactured or kept for sale

2 A " Bakery ' includes any building or part of a building used for any process connected with the baking of bread or manufacture of biscuits, cakes, buns and similar confectionery

3 A "Sweetmeat " shop includes any building or part of a building used for any process connected with the preparation of sweets for sale

4 Any person who shall appear, act or behave as the person in charge of the hotel, bakery or sweetmeat shop or an aerated water factory, shall for the purpose of these bye-laws, be deemed to be the " Keeper or Manager " thereof

General

5 No person shall expose or keep for sale any article intended for human consumption or drink over or alongside of any open drain or sewer

6 No person who is suffering from any infectious or contageous disease or from leprosy or open sores or who has recently been in attendance on such person or who is unwashed or otherwise unclean shall be engaged in the sale or manufacture of articles of food or drink intended for human consumption

7 No foodstuff of any sort which is stale, unwholesome or offensive or in any way unfit for human consumption shall be stored or exposed for sale

8 All prepared articles of foodstuffs intended for human consumption should be so kept as to prevent contamination from flies, dust and bad odours

9 The building shall always be kept clean and tidy

10 All refuse and dirt including used papers, leaf plates and leaf cups used for wrapping refreshments and other sweepings in and around the premises shall be stored in a place set apart for the purpose or thrown in the nearest Municipal dustbin

Hotels, Bakeries and Sweetmeat shops

11 The premises used for a hotel, bakery or sweetmeat shop shall be well ventilated

12 The walls of every hotel, bakery or a sweetmeat shop shall be well plastered and made impervious to a height of at least four feet from the ground level

13 The floors of the kitchen, dining and bath rooms of a hotel and the entire floor of the bakery or a sweetmeat shop shall be rendered impervious either by paving with stone or by chunam plastering or otherwise

14 Water used for drinking purposes shall be kept clean and free from floating impurities in a suitable, clean, covered receptacle provided with a tap for drawing water on a seat raised at least a foot above the level of the floor

15 All metallic vessels used in cooking or keeping foodstuffs shall have a continual lining of tin

16 No lead vessels of any sort shall be used for any purpose whatever in any hotel bakery or sweetmeat shop

17 No person unconnected with the establishment shall be allowed access in a hotel to the kitchen or such part of the building where prepared food is kept for use

18 There shall be sufficient latrine accommodation in a hotel The night soil shall be covered with ashes and removed daily.

19 The flour, sugar, ghee and other materials used in the manufacture of bread, biscuits, cakes buns or sweetmeats or other similar confectionery shall be good and wholesome Such materials shall be kept in a separate store room or receptacle and shall not be kept lying on the floor ar against the wall in any part of the building

20 All papers and leaves intended to be used for wrapping bread, sweets and other confectionery shall be clean and stored on a clean rack

21 Bread, sweets and similar confectionery should not be kept on the floor either before or after they are baked or prepared, but shall always be kept on a clean raised platform

22 No person shall transport for sale foodstuffs intended for human consumption from one place to another except in a clean closed receptacle

23 No person shall commit any act which may tend to render any foodstuff which is being transported dirty or unwholesome

Aerated Waters

24 Water used for the manufacture of aerated waters shall be pure and must be obtained from a deep well

25 Water used for washing or cleaning bottles shall also be pure

26 The room in which aerated waters are manufactured shall be properly roofed and kept in good repair The walls shall be well plastered with mortar and shall be limewashed at least once in three months The floor shall be made impervious to water by either paving with stone or chunam-plastering or otherwise

27 Aerated waters of any kind shall not be issued for sale without a proper label on each bottle giving the full name and address of the manufacturer

28 It shall be lawful for the Presidenr, Vice President, Medical or Sanitary Officer or the Sanitary Inspector of the Municipality to take a sample of any kind of aerated waters manufactured or kept for sale in any aerated water factory for the purpose of being sent forthwith to the Government Chemical Examiner or Bacteriologist for examination, and if he certifies that such sample is unfit for human consumption, it shall be evidence that it is so unfit until the contrary is proved

Miscellaneous

29 The keeper or manager of every hotel, bakery, sweetmeat shop or an aerated water factory shall at all reasonable times allow access to the officers of the Municipal Council not below the rank of a Sanitary Inspector to the premises for inspection

Penalty

30 Any infringement of any of the Bye-laws herein before contained shall render the keeper of the hotel, bakery, sweetmeat shop or aerated water factory liable on conviction to a fine not exceeding Rs 50

BYE-LAWS FRAMED BY THE KOLAR TOWN MUNICIPAL COUNCIL UNDER SECTION 48 (K) OF THE MYSORE MUNICIPAL REGULATION AND SANCTIONED BY GOVERNMENT IN THEIR PROCEEDINGS No L 7435—ML 69-22-117, DATED 18TH APRIL 1925

1 The limits for the purpose of collecting octroi shall be the Municipal limits

2 No article liable to octroi shall be brought within these limits except by one of the high roads described in Schedule No I hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the town any such articles or conveyance, or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same

4 The octroi posts at which such conveyance or package or goods shall be liable to inspection shall be the ookads on the high roads prescribed in Schedule No I, the Bonded-Warehouse and the Town Railway Station including all its gates and the octroi office Every person importing dutiable goods within the town shall report the fact at the first of such posts on the route by which they come All officers of the Octroi Department not below the rank of a mutsaddi are authorised to inspect the contents of any conveyance or package under section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to inspection of any person in the Municipal Office and a copy shall be supplied to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When goods have been examined at the octroi post, a pass for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi mutsaddi On receiving such pass, the importer shall forthwith bring the taxable goods to the octroi office provided that if the duty leviable thereon does not exceed eight annas, the octroi mutsaddi may levy the duty and certify on the pass the fact of such levy

7 When goods are broguht to the octroi office, the duty payable thereon shall be calculated after weighment or counting by the officer in charge of the office and intimated to the importer or the person in charge of the goods who shall either pay the amount demanded, obtain a receipt for such payment and a permit for the removal of the goods or deposit the same in the Bonded Warehouse and obtain a receipt in the form appended in Schedule III If the importer expresses or desires to re export the goods at once, he shall be permitted to do so after issue of an export pass subjecting the goods to the escort of an octroi subordinate

8 With a view to appraisement of the value of the goods, where the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office If the officer in charge of the office suspects the genuineness of the invoice produced, he shall at once report the matter for the orders of the President or the Vice-President through his immediate official superior stating the grounds on which his suspicion is based and shall detain the goods in the bonded warehouse till orders are passed and forthwith issue a written notice to the importer to that effect The officer to whom the report is so submitted shall forthwith examine the invoice, consider the report, pass orders as to the genuineness or otherwise of the invoice produced and inform the officer in charge of the octroi office of his decision If the invoice is found spurious or if the importer fails or refuses to produce the invoice, the value of the goods shall be ascertained by the officer in charge of the octroi office at current rates and octroi levied accordingly

9 With the previous approval of the President in each case, any wholesale importer may, on depositing as security such amount as may in each case be fixed by the President not being less than Rs 100, be exempted from producing the goods imported by him for inspection at the octroi office, provided that he makes arrangements satisfactory to the President for the supply, periodically of correct and detailed accounts of all such goods and all particulars thereof as may be found by the President to be necessary for levying the duty thereon Every such person shall be liable to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi duty having been paid, provided that the President may at any time cancel such exemption by giving notice in writing to such persons and return to him the amount of his credit or may in any case require such person to produce any such goods for inspection at the octroi office

10 The Municipal Council shall provide a bonded warehouse for the custody of goods which may be deposited under Bye-law No 7

11 The bonded warehouse shall be open for transaction of business from 7 A M to 6 P M daily except on Sunday and Holidays authorised by the President Arrangements shall however be made by the officer in charge of the octroi office for dealing with perishable articles on such days

12 Any importer depositing goods in the bonded warehouse shall give a declaration of the description, weight and quantity, and if necessary of the value of such goods in the form appended in Schedule II

13 It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the octroi department for depositing goods shall be returned before taking the delivery of the articles to which it refers Otherwise the officer in charge of the octroi office may refuse to deliver the articles until the person depositing the goods has given an indemnity to the satisfaction of the officer in charge of the octroi office

15 If the depositor does not himself take delivery of the articles deposited, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made

16 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may export such goods covered by an export pass subject to the escort of an octroi subordinate or may, on paying the full duty thereon, import such goods into the town covered by a permit For every export pass granted under this bye-law or bye law No 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days

	Rs	a	p	
Tobacco per maund of 241 lbs or part thereof	0	0	6	a day
Tobacco stalks do do	0	0	3	,,
Piece goods per bale or bundle or case of 400 lbs or over, or per bale, bundle or case of 6 doz or over	0	0	6	,,
Do less than 400 lbs or 6 doz	0	0	3	,,
Betel leaves for 1,000	0	0	3	,,
Green cocoanuts per 100	0	0	3	,,
Dry cocoanuts per maund of 24 lbs or portion thereof	0	0	3	,,
Oils per maund of 24 lbs or portion thereof	0	0	1	,,
Kerosene oil per tin	0	0	1	,
Oil seeds per 400 lbs or portion thereof	0	0	3	,,
Cigars or cigarettes per box of 50 or portion thereof	0	0	1	,,
All other articles per maund of 24 lbs or portion thereof	0	0	3	,,

(iii) Double these rates shall be charged after 7 days, provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which under each class shall be payable When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a whole sale dealer in the bonded warehouse under the above rules are issued on payment of duties, such allowance may be made on the original weight on account of material weight used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the bonded warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods, notice of the fact shall be pasted for seven days at the bonded warehouse and at the Municipal Office and provided also that the goods shall be sold earlier when the storage fees are likely to exceed their values

21 When any goods are sold under bye-law No 20, the sale proceeds shall be credited to the Municipal funds after payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after claims, if any, received during that period have been duly disposed of, the balance shall be credited to Municipal funds No claims to refund shall be admitted after the said period of one year except by the special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to the goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein or unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods

23 Any person may with the sanction of the President be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import provided that no refund shall be granted of any sum less than one rupee and unless such goods are exported within three months from the date of import

25 Any person claiming refund under the above rules shall produce the above goods at the octroi office together with the original receipt for octroi duty paid thereon and application for refund prepared in triplicate in such form showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under bye-law No 9 from production of goods at the octroi office on import shall subject to the same conditions be exemepted from the production of goods to be exported

27 The Officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipts have been granted or the validity of the claim, shall deliver the other parts to the applicant

28 All the goods exported under such pass and also all goods exported under an export pass under bye law No 16 shall be produced by the exporter at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and shall return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise, he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith or the orders of his immediate superior If the goods are being exported under refund pass, he shall in either

13

case allow the consignment to proceed If the goods are under an export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received

31 If the goods are for export by rail, the octroi subordinate in charge of station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass Upon production of the railway receipt, if after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively, the number and the date of the railway receipt and will return the triplicate pass and the railway receipt to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-law Nos 30 and 31 respectively must be produced at the octroi office by the person seeking the refund and if after due check the officer in charge of the octroi office is satisfied that the refund of octroi covered by such pass is duly payable, he shall if the amount so payable does not exceed Rs 2 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 2 or if the officer in charge of the octroi office sees any cause to refuse the payment of the sum claimed, the claim shall be forwarded for the orders of the President

33 *Smuggling* —The President is empowered to award any person who gives any information leading to the detection of the offence of smuggling goods liable to octroi duty a reward not exceeding one half of the fine recovered and in special cases the full amount of the fine.

34 *Licenses* —The Municipal Council may by its resolution require a license to be obtained for the sale of all or any article liable to octroi

35 Such resolution of the Municipal Council shall be published within the Municipal limits at least one month before effect is given to it

36 One month after the first publication of the resolution requiring the license to be obtained for the sale of the articles mentioned in such resolution it shall not be lawful for any person to sell, either wholesale or retail, such articles without a license

37 A license fee of Rs 5 for a wholesale dealer and Rs 2 for a retail dealer shall be payable for every official year or part thereof

38 A license shall be in force till the end of June following

39 The conditions subject to which the licenses are granted shall be as in the forms appended

40 It shall be competent for the President to grant, suspend, withhold, withdraw, or refuse licenses under the bye-laws

41 It shall not be lawful for any person to import, keep, sell, or offer for sale the articles or article for which a license is required, after such license is refused, suspended withdrawn or cancelled

42 *Miscellaneous* —Importers of dutiable articles shall if called upon by a requisition, in writing signed by the President or the Vice-President within three months of such import account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise In case of default to so account for them, the importer shall be liable to a penalty extending to ten times the octroi due on such goods or to Rs 25 whichever is less and to payment of octroi duty on the articles unaccounted for

43 Any person infringing any of these bye laws shall be liable on conviction to a fine not exceeding Rs 50 and in case of continuing offences to a fine not exceeding Rs 5 for every day during which such infringment continues provided that the total amount of the fine shall not exceed Rs 200

SCHEDULE No I

Serial No	Name of road	Ookad
1	Madras-Bangalore Road	Hospital Ookad
2	Srinivaspur-Kolar Road	Ammavarapet Ookad
3	Bangalore-Madras Road	Darga Ookad
4	Bowringpet-Kolar Road	Town Ookad

SCHEDULE No II.

To

The Officer in charge of the Octroi Office

Please receive the undermentioned goods and deposit them in the warehouse —

1 Number
2 Name of Depositor
3 Description of articles deposited
4 No of packages or bales
5 Distinguishing mark
6 Weight Maunds Seers
7 Quantity
8 Value
9 Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye laws Nos 13 to 17 and 19 to 21 relating to the deposit

Witness — *Depositor*
Signature — Signature
Address — Address

SCHEDULE No III

Octroi Office

Received for deposit the undermentioned goods from Mr

1 Number
2 Receipt No
3 Consignment number and date
4 Goods deposit note number
5 Name of articles
6 Description of articles
7 Number of articles
8 Remarks

Date

Octroi Manager,
Kolar Town.

Wholesale License (Octroi)

Kolar Town Municipal Council
Name of License Holder
Residence
Name of Vendor

You are hereby authorised to vend within the Municipal Limits, Kolar, subject to the following conditions —

i That this license shall be only in force till the end of June and that it shal be hung up in a conspicuous part of the place of business
ii That the articles abovementioned shall not be introduced into the Municipal Limits without payment of the octroi due thereon
iii That all such articles stocked and stored in the premises or purchased and sold therein shall have either paid duty or purchased from a duly licensed vendor
iv That the said articles shall be stored and sold only in the licensed premises and any such article found in an unlicensed premises will be considered contraband and treated accordingly
v That the said premises shall be open for inspection of any octroi officer at any time during which it is open for business
iv That an account in such forms as may be prescribed of all such articles imported and disposed of either by sale within the town of Kolar or exported beyond the limits be maintained and a copy of such an account shall be submitted to the octroi office on or before the 15th of every month for verification
vii That this license shall not be transferable by sale, gift, mortgage or otherwise and that no person except such as is named herein shall have power to act under it
viii That this license shall be liable to cancellation for breach of any condition herein set forth or of the octroi bye-laws

Dated

President,
Town Municipal Council

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RETAIL LICENSE (OCTROI)

Name of License Holder
Residence
Name of Vendor
Door number of licensed premises

You are hereby authorised to store and vend subject to the provisions of this license the following articles in the premises mentioned above —

Name of article

CONDITIONS.

i That the said premises may be inspected by any octroi officer at any time in the manner prescribed by rules

ii That all the said articles in the said premises and purchased are sold therein shall have paid duty or shall have been purchased from a duly licensed vendor

iii That no such articles will be permitted to be stored or sold in any place other than the licensed premises and any such articles found in an unlicensed premises will be considered as contraband and treated accordingly

iv That this license shall only be in force till the end of June and that it shall be exhibited to any octroi officer when he shall lawfully call for the same

v That this license shall not be transferable by sale, gift mortgage or otherwise and that no person except as is mentioned herein shall have power to act under it

vi That the licensed holder shall within 15 days from the date of the issue of the license put up a sign board in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada

Number of license
Name
Licensed to sell (name of articles)

vii That an account of all stock purchased and sold shall be kept and that such account shall be open to inspection of any octroi officer not below the rank of a peon

viii That this license shall be liable to suspension for the breach of any of the conditions or of the Octroi Bye-laws

Date

President,
Town Municipal Council

Mel-119-29-24

DO G.T 1446
87

OFFICE OF THE PRESIDENT.
CITY MUNICIPAL COUNCIL, MYSORE.

DATED 10th March 1930.

Dear Sir,

With reference to your D.O.No.L.5975 dated 8th February 1930, calling for copies of correspondence relating to the removal of exemption from Octroi duty on piece goods received through post, in the Mysore City Municipality referred to in the Administration Report for 1919-20, I am to state that the papers relating to the above have not so far been traced.

The question of withdrawal of exemption from Octroi duty of valuable cloths imported by postal parcel was brought up for the consideration of the Council in the year 1926. The Council approved of the proposal, and revised draft rules were published, inviting objections, if any. The Merchants' Association, Mysore, put forth their objection and the Municipal Council, while considering the said objection, resolved to retain the exemption. The Draft rules in question were submitted to Government with this Office letter No.437 dated 1st October 1926, copy whereof is sent herewith, together with those of the enclosures referred to therein. Government in their Order No.L.4888-Ml.8-26-29 dated 26th January 1927, finally approved of these Rules.

Yours sincerely,

N.Madhava Rau, Esq., B.A., B.L.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

GVN

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Letter No.437 dated 23rd/1st September October 1926, from the President, City MunicipalCouncil, Mysore, to the Secretary to the Government of His Highness the Maharaja of Mysore, Local and Legislative Departments, Bangalore.

I have the honour to submit herewith, for approval of Government under proviso (a) to Section 46 of the Municipal Regulation, a copy of the revised draft rules framed under Section 46 (i) and (j) for the levy and collection of Municipal Taxes in the City. It is proposed to adopt these rules in supersession of the rules on the subject approved by Government in their Proceedings No.4102-3/M1 555-07 dated 28th November 1911.

The undermentioned enclosures are sent herewith for reference of Government:-

1. Copy of my note No.6 dated 7th June 1926 explaining the reasons for the proposed revision of the rules on the lines indicated therein, and the principal changes embodied.
2. Copy of Council's Resolution No.371 dated 26th June 1926 approving of the same.
3. Copy of notice dated 17th.July 1926 publishing in the Mysore Gazette the revised draft rules and inviting objections or suggestions in respect of them.
4. Copy of letter No.62 dated 14th August 1926 from the Honorary Secretary, Merchants' Association, Mysore, urging the abolition of the levy of Octroi on dutiable articles received through post
5. Copy of Council's Resolution No.59 dated 13th September 1926 in the matter of retaining the exemption in respect of goods imported by Post.

"Copy"

President.

GR

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OFFICE OF THE PRESIDENT, CITY MUNICIPAL COUNCIL, MYSORE

Notice dated 17th July 1926

In pursuance of the Municipal Council's Resolution No 371, dated 26th June 1926, the revised draft rules which it is proposed to adopt for the levy and collection of Municipal taxes in Mysore City are herewith published for general information The effect of the principal changes embodied in the revised rules is briefly indicated below —

1 The special sanitary cess will for the present, be removed from the list of authorised taxes

2 The octroi duty on betel leaves will be abolished

3 The existing house, water and lighting taxes will be collected as a consolidated rate, on bills issued once a year, but without prejudice to the assessee's option to pay in half-yearly instalments

4 The present drainage cess which according to Government Order No 7623 16-4, dated 30th May 1917, is collected at the rate of one Rupee per house connection will in future be levied at the rate of half per cent of the annual letting value of buildings Exemption is made in the case of buildings of which no portion is situated within a distance of 50 feet from an underground or surface drain and the cess will be subject to a minimum of eight annas and a maximum of rupees three per year for any building

5 Exemption from Octroi duty in respect of dutiable articles imported through the Post Office will be withdrawn

Any objection or suggestion with respect to the draft rules may be communicated in writing to the undersigned on or before the 20th August 1926 after which date, the said draft rules will be taken into consideration

N MADHAVA RAO,
President

Rules under Section 46 (1)

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the Schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of the Municipal Council, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable, within what period should be made* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A *Octroi refunds* —Octroi refunds shall be regulated by bye laws framed separately under Section 48 (K) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Chief Officer, Revenue Officer or other officer authorised by the President

7 *Refund on account of vacancy of buildings and lands* —Refund on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year,

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year,

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animal or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description *each at different periods in one half year,* he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods

10 *Vehicles or animals changing hands* —If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

11 *Liability of transfer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property, the President or other officer empowered in this behalf may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by such officer or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List of Sub-Division* —Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the President or other officer authorized in this behalf

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1)

Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than Rs 5
Do two annas if the amount due is not less than Rs 5 but less than Rs 10
Do four annas if the amount due is not less than Rs 10 but less than Rs 50
A fee of six annas if the amount due is not less than Rs 50 but less than Rs 100
Do eight annas if the amount due is Rs 100 and over

19 *Warrant fees* —For every distraint made under Sub Section (4) of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas		if the amount distrained	for	is less than Rs 5
Do	six do	do		is not less than Rs 5 but less than Rs 10
Do	eight do	do	do	Rs 10 but less than Rs 25
Do	one rupee	do	do	Rs 25 but less than Rs 50
Do	two rupees	do	do	Rs 50 but less than Rs 75
Do	three rupees	do	do	Rs 75 but less than Rs 100
Do	five do	do		is Rs 100 and over

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulations, namely —

Serial No	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
		Rs a p	Included in the amount shown under Col 3	Rs a p
1	Elephant	3 0 0		3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do Calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

Under Section 46 (*j*)

21 *Where Municipal dues may be written off* —Subject to the sanction of the Municipal Council, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes,
(*b*) if the person from whom any such fee is leviable is too poor to pay,
(*c*) if a warrant has been issued against a wrong person,
(*d*) if a bill presented is found to have been presented by mistake,
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

[*Vide* Rule 6 under Section 46 (*j*)]

District Refund Bill

No of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer *President*

SCHEDULE OF TAXES

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which class is liable	Exemptions	Time at which taxes payable
1	Consolidated rate on buildings	(a) Buildings other than shops (b) Shops	Nine per cent on the annual letting value Seven per cent on the annual letting value	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax, to pay 3 per cent representing water rate (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (d) Buildings the annual letting value of which is Rs 16 or less and which is the sole ratable property of the owner (e) Buildings which are the property of the Municipality	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year Do
2	Tax on vacant lands	Vacant land	Four annas for every 100 square yards	Same as above, excepting Exemption (d)	
3	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits	VEHICLES AND TAX — YEARLY Rs a p (1) Four wheeled carriage on springs drawn by two horses — 10 0 0 (2) Four wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks — 6 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules bull or bullocks — 5 0 0 (4) Bicycle or tricycle or rickshaw — 3 0 0 (5) Two wheeled carts not mounted on springs drawn by double bullocks — 3 0 0 (6) Two wheeled carts not mounted on springs drawn by single bullock — 2 0 0 (7) Motor Car — 30 0 0 (8) Cycle — 15 0 0 ANIMALS AND TAXES — YEARLY: (1) Horse over 13 hands — 6 0 0 (2) Horse of or under 13th hands or mule — 3 0 0 (3) Bull or Bullock — 1 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja. (b) Vehicles and animals the property of Government unless Government consent to the levy of the tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869 (e) Juvenile vehicles such as perambulators etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyance in transit or staying within Municipal limits not longer than thirty days in any half-year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on out-door duties and cycles belonging to the out-door subordinates of the City Improvement Trust Board and Sub Asst. Surgeons in charge of L F Dispensaries in the City Provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council	Do
4	Toll on vehicles and animals	All vehicles and animals of the description given in column 4 entering the Municipal limits	PARTICULARS — RATE OF TOLLS Rs a p On every four wheeled carriage on spring — 0 6 0 On every two wheeled carriage on spring — 0 3 0 On every hackney or cart drawn by men, bulls or bullocks horses, asses or mules (laden) — 0 3 0	(a) Carriages, carts and animals the property of or employed by Government or the Municipal Council or licensed or registered by the Municipal Council (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government stores or of any other Government property or the property of His Highness the Maharaja	

SCHEDULE OF TAXES—*concld*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
		provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	PARTICULARS — RATE OF TOLLS Rs a p On every hackney or cart drawn by men bulls bullocks, horses asses or mules (unladen) 0 1 6 On every buffalo bull or bullock (laden) 0 0 9 On every horse over 13 hands, laden or ridden 0 1 6 On every horse over 13 hands not laden or ridden 0 0 9 On every elephant 0 12 0 Do camel 0 1 6 Do bicycle or tricycle 0 1 6 Do motor car 0 6 0 Do motor cycle 0 3 0 Do Rickshaw 0 3 0	(c) Vehicles and animals (whether owned or hired) used for the passage of Military of Police Officers on duty or the conveyance or passage of any property or person in their custody	
5	Octroi	The articles mentioned in the next column when imported into Municipal limits	(1) Cocoanuts fresh each 0 0 1 (2) Do dry maun 0 8 0 (3) Sugar 0 4 0 (4 Jaggory 0 2 0 (5) Ghee 0 8 0 (6) Butter 0 4 0 B (7) Oil per maund 0 2 0 (8) Kerosene oil tin 0 2 0 (9) Oil seeds per candy 0 4 0 C (10) Teak of 1st class quality and beete Re 1 per 12 cubic feet or less and Rs 2 for more than 12 cubic feet up to 25 cubic feet Teak of 1st class quality and beete Re 0 1 3 for every additional cubic feet above 25 cubic feet (11) Teakwood of inferior quality Re 0-8 0 per 25 cubic feet or less Teak wood of inferior quality Re 0 0 4 for every cubic feet above 25 cubic feet (12) Junglewood of inferior quality Re 0-8 0 per 25 cubic feet or less Junglewood of inferior quality Re 0 0 4 for every cubic feet above 25 cubic feet (13) Chunam cart 0 4 0 D (14) Tobacco local maund 3 0 0 (15) „ foreign maund 3 8 0 E (16) Piece goods and other taxtile fabrics such as cloth nor including made up clothing drapery and haberdashery *ad valorem* 1 9 0 per cent	articles imported through the post office (1) Personal luggage of travellers and goods *bona fide* property of Government at the time of import and accompanied by an Invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the bye laws Provided that if such goods be not exported, they shall pay the full duty (3) Six green cocoanuts 6 dry cocoanuts and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train (4) Goods imported by and on behalf of the Parakalaswamy Mutt	Time of import of goods into Municipal limits
6	Drainage Cess	Buildings	Half per cent on the annual letting value subject to a minimum of eight annas and maximum of Rs 3 per building	Buildings no portion of which lies within 50 feet of an underground or surface drain intended for the disposal of sewage	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year

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Note No.6 dated 7th June 1926(Council Resolution No 4349 dated 29th May 1926)
Revision of rules re drainage cess(and other taxes)

In the Resolution quoted above it was decided that the Mr.Dhanakoti Setty's proposition for postponing the levy of drainage cess approved by Government in Order No.7023-16-4 dated 30th May 1917, should be circulated along with the connected papers and with a memo of alternative proposals I think the opportunity should be taken to examine generally the rules relating to levy of municipal taxes in this city and to revise them so as to embody therein certain decisions already passed and to remove difficulties met with in the existing procedure for collection

2. So far as the drainage cess is concerned, I agree with Mr.Dhanakotichetty that this levy at the rate of Re 1/- per house connection results in unequal incidence involving in some cases real hardship Houses assessed at the minimum rate and even those which are exempted as being th below the taxable limit often possess 3 or 4 house connections and the levy of the drainage cess at the rate now in force involves a heavy addition to the house taxes payable by the poorer classes. Besides, it is difficult in some cases to determine the exact number of house connections which should be taxed, as several of such connections, which were freely given by the Trust Board in former days are claimed to be not in use and petitioners are pouring in to have the same disenfran-

To do so, however, would be to throw away the benefit of drainage improvements made at great expense and to risk the unauthorised reopening of outlets for sewage after the tax on the alleged extra connections is reduced. These difficulties will be avoided if the drainage tax is assessed not on each house connection or on the number of outlets but on the rental value of houses, as in the case of water rate and lighting tax. I was inclined to place this rate at ½ per cent of the rental value but if the Municipality undertakes, as it should, as a corollary to the levy of this tax, the repair and maintenance of all house connection -- chambers, as well as the underground pipe lines, the rate should be fixed at 1 per cent. There is no need to confine the tax to houses which are directly drained into the underground system. Those which discharge their sullage into surface drains mustalso pay the tax as in most cases these drains empty through gully traps into the underground sewers, and their daily -- cleaning and repair involves heavy recurring expenditure Houses no portion of which ~~are~~ within 50 feet of a municipal drain--underground or surface--may be ~~exempt~~ exempted, but such houses are very few.

3. The house taxes now in force are levied at the following rate, viz.,

Rate on buildings	--5%	of rental value.
Water rate	--3%	"
Lighting tax	--1%	"

As the proceeds of the water rate and lighting tax do not meet a third of the cost of maintenance of the Vani Vilas Water Works and of the city street - lighting respectively, there is no object gained in

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in levying them as separate items. They may be consolidated along with the rate on buildings and levied at a uniform rate of 9% on the rental value, as provided in clause(6) of Section 59 of the Municipal Regulation. This procedure will help to simplify accounts and preparation of bills without imposing any additional burden on the owners of residential buildings Shops, which under existing rules pay only 7% will however be adversely affected by being taxed uniformly with other buildings, while on the other hand, vacant lands which now pay water rate will be relieved of that levy.

Government buildings which are not used for private purposes are only liable to water rate under the Regulation and will continue to pay the same at 3%

4. At present property and wheel taxes are payable every half year, — an arrangement which involves sending out bills twice in the course of the year. The majority of people prefer to pay taxes once for all and are quite content with a single bill for a year. In conformity with this practice it is proposed to make these taxes payable in advance in July every year or at the option of the parties in two half yearly instalments in July and January. This small change in the rules will not prejudice any one but will only facilitate the work of collection.

5. The collection of the special sanitary cess has been in abeyance for over a decade and it is proposed to delete this item from the schedule of authorised taxes.

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6 In regard to the tax on vehicles and animals, it is proposed to omit provisions for the collection of the tax on donkeys and dogs which is practically a dead letter.

7 Octroi The Council having resolved to discontinue collection of octroi on betel leaves, (Vide Resolution No. 293 dated 6th April 1921), this item will be omitted from the schedule.

Valuable cloths are often imported by postal parcel. The existing exemption on "articles -- imported through the Post Office" may be withdrawn

In Government Order No. 1358-L F 79-97 dated 13-12-1897 Government approved of the Council's resolution to refund octroi levied on articles imported for the Parkala Swami Mutt. This will be included in the exemptions

8 Rules 21 to 24 specifying the persons competent to receive taxes may also be omitted, as the same provisions, in a more complete form are included in chapter 9 of the Rules.

9. In Rules 3 and 25 it is proposed to substitute "the Municipal Council" for "Government" as the power of writing off irrecoverable arrears and granting remission in the case of the poor now vests in the Council The words "President or the officer authorised by him" may be substituted for "the Senior Vice President" occuring in Rules 6 and 12, as there is only one Vice President at present and he may or may not be in charge of the collection Department

10. The rules relating to drainage approved in Government Notification No.7623-16-4 dated 30th May 1917 may be cancelled, as they are merely an amplified repetition of the provisions of the Regulation itself and could not very well be enacted under section

Section 46(i) which purports to be the authority on which they are based. So far as the drainage cess is concerned, the revised provision will come in the schedule.

A copy of the rules as they would stand if these amendments be adopted, is appended.

Sd.N.Madhava Rau,
President.

"Copy"

President.

GVN

Proceedings of the 20th (Ordinary) meeting of the City Municipal Council, Mysore, held in the New Municipal Office Buildings on Saturday the 26th June 1926 at 8 A.M.

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Present.

N.Madhava Rau, Esq., B.A.,B.L, President.

1. Tipou Sultan Alli Khan, Esq., Vice-President.
2. K.Dhanakotichetty, Esq.,
3. Khan Bahadur P.Pallonji, Esq.,
4. H C.Dasappa, Esq., B.A.,LL.B.,
5. M.Madappa, Esq.,
6. Mahomed Gouse Peer, Esq.,
7. S Srikantachar, Esq.,
8. M.Ramaswami, Esq.,
9. P.S.Ramaswami Iyengar, Esq.,
10. C.Narasimhiah, Esq., B A.,B.L.,
11. P.Seetaramiah, Esq., B.A.,B.L.,
12. M K.Madhava Rau, Powar, Esq.,
13. H.C.Thammiah, Esq.,
14. M.Narayanaswamy, Esq.,
15. Dharmaprakasa D.Banumiah, Esq.,
16. U R.Lingoji Rao, Esq.,
17. N Setvaji Rao, Esq.,
18. V.Thiruvengada Modaliyar, Esq.,
19. A.Krishna Rao, Esq.,B.A.,B.L.,
20. B.K.Ramakrishniah, Esq., M.A.,LL.B.,
21. Turuvekere Basavaraj Urs, Esq.,

Absent

1. S P Rajagopalachar, Esq., B.A.,B.L.,
2. Mahomed Sait, Esq.,
3. P P Bhogiah, Esq., B.A ,B.L.,
4. Y Virupakshiah, Esq.,
5. Rev.L.S.Edwards.,
6. B.Munivenkatappa, Esq.,
7. M.Venkatakrishniah, Esq.,
8. T.V.Thampiran, Esq., B.A.,

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371. Note No.6 dated 7th June 1926 re: revision of Rules relating to drainage cess and other taxes.

Resolved that the drainage cess be levied at the rate of ½% of rental value of all houses, any portion of which is within 50 feet of a Municipal drain- surface or underground, but subject to a maximum of Rs.3/- and a minimum of Re.½ per year.

Resolved also that house, water and lighting taxes be consolidated as proposed by the President but the rate on shops be kept at 7% of rental value as at present.

Further resolved that proposals for the issue of bills once a year only and for the withdrawal of exemption from Octroi duty of cloth imported by parcel post and other matters dealt with in the

President's note be approved. The draft bye-laws as amended should be published and objections, if any, invited.

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Sd/-N.Madhava Rau,
President.

"Copy"

PVR.

President.

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OFFICE OF THE PRESIDENT, CITY MUNICIPAL COUNCIL, MYSORE

Notice dated 17th July 1926

In pursuance of the Municipal Council's Resolution No 371, dated 26th June 1926, the revised draft rules which it is proposed to adopt for the levy and collection of Municipal taxes in Mysore City are herewith published for general information The effect of the principal changes embodied in the revised rules is briefly indicated below —

1 The special sanitary cess will for the present, be removed from the list of authorised taxes

2 The octroi duty on betel leaves will be abolished

3 The existing house water and lighting taxes will be collected as a consolidated rate, on bills issued once a year, but without prejudice to the assessee s option to pay in half-yearly instalments

4 The present drainage cess which according to Government Order No 7623 16 4, dated 30th May 1917, is collected at the rate of one Rupee per house connection will in future be levied at the rate of half per cent of the annual letting value of buildings Exemption is made in the case of buildings of which no portion is situated within a distance of 50 feet from an underground or surface drain and the cess will be subject to a minimum of eight annas and a maximum of rupees three per year for any building

5 Exemption from Octroi duty in respect of dutiable articles imported through the Post Office will be withdrawn

Any objection or suggestion with respect to the draft rules may be communicated in writing to the undersigned on or before the 20th August 1926 after which date, the said draft rules will be taken into consideration

N MADHAVA RAO,
President

Rules under Section 46 (1)

1 ***Taxes and exemptions*** —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively, in column 6 of the Schedule

2 ***How taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of the Municipal Council, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claim for refund when not entertainable, within what period should be made*** —No claim for refund of an sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** —Octroi refunds shall be regulated by bye laws framed separately under Section 48 (K) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Chief Officer, Revenue Officer or other officer authorised by the President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of animal and vehicle tax*** —Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year,

(*b*) if the vehicle has been under repair or standing at a carriage maker s or cycle dealer's during the whole of the half-year,

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animal or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description *each at different periods in one half year*, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods

10 *Vehicles or animals changing hands* —If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half-year

11 *Liability of transfer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property, the President or other officer empowered in this behalf may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by such officer or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List of Sub-Division* —Where any property is sub-divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the President or other officer authorized in this behalf

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1)

Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than Rs 5
Do two annas if the amount due is not less than Rs 5 but less than Rs 10
Do four annas if the amount due is not less than Rs 10 but less than Rs 50
A fee of six annas if the amount due is not less than Rs 50 but less than Rs 100
Do eight annas if the amount due is Rs 100 and over

19 *Warrant fees* —For every distraint made under Sub Section (4) of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas		if the amount distrained for	is less than Rs	5
Do	six do	do	is not less than Rs	5 but less than Rs 10
Do	eight do	do	do	Rs 10 but less than Rs 25
Do	one rupee	do	do	Rs 25 but less than Rs 50
Do	two rupees	do	do	Rs 50 but less than Rs 75
Do	three rupees	do	do	Rs 75 but less than Rs 100
Do	five do	do	is Rs	100 and over

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub-Section (4) of Section 83 of the Regulations, namely —

Serial No	Description of live stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
		Rs a p	Included in the amount shown under Col 3	Rs a p
1	Elephant	3 0 0		3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do Calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

Under Section 46 (*j*)

21 *Where Municipal dues may be written off* —Subject to the sanction of the Municipal Council, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes,
(*b*) if the person from whom any such fee is leviable is too poor to pay,
(*c*) if a warrant has been issued against a wrong person,
(*d*) if a bill presented is found to have been presented by mistake,
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

[*Vide* Rule 6 under Section 46 (*j*)]

District Refund Bill

No of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer *President*

SCHEDULE OF TAXES

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which class is liable	Exemptions	Time at which taxes payable
1	Consolidated rate on buildings	(a) Buildings other than shops (b) Shops	Nine per cent on the annual letting value Seven per cent on the annual letting value	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax, to pay 3 per cent representing water rate (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (d) Buildings the annual letting value of which is Rs 16 or less and which is the sole ratable property of the owner (e) Buildings which are the property of the Municipality	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year
2	Tax on vacant lands	Vacant land	Four annas for every 100 square yards	Same as above, excepting Exemption (d)	Do.
3	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits	VEHICLES AND TAX — YEARLY Rs a p (1) Four wheeled carriage on springs drawn by two horses — 10 0 0 (2) Four wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks — 6 0 0 (3) Two wheeled carriage on springs drawn by one or more horses mules, bull or bullocks — 5 0 0 (4) Bicycle or tricycle or rickshaw — 3 0 0 (5) Two wheeled carts not mounted on springs drawn by double bullocks — 3 0 0 (6) Two wheeled carts not mounted on springs drawn by single bullock — 2 0 0 (7) Motor Car — 30 0 0 (8) „ Cycle — 15 0 0 ANIMALS AND TAXES — YEARLY (1) Horse over 13 hands — 6 0 0 (2) Horse of or under 13th hands or mule — 3 0 0 (3) Bull or Bullock — 1 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government unless Government consent to the levy of the tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869 (e) Juvenile vehicles such as perambulators etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyance in transit or staying within Municipal limits not longer than thirty days in any half year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on out-door duties and cycles belonging to the out-door subordinates of the City Improvement Trust Board and Sub Asst Surgeons in charge of L F Dispensaries in the City Provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council.	Do
4	Toll on vehicles and animals	All vehicles and animals of the description given in column 4 entering the Municipal limits	PARTICULARS — RATE OF TOLLS Rs a p On every four wheeled carriage on spring — 0 6 0 On every two wheeled carriage on spring — 0 3 0 On every hackney or cart drawn by men, bulls or bullocks, horses, asses or mules (laden) — 0 3 0	(a) Carriages, carts and animals the property of or employed by Government or the Municipal Council or licensed or registered by the Municipal Council (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government stores or of any other Government property or the property of His Highness the Maharaja	

SCHEDULE OF TAXES —*concld*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	
			PARTICULARS — RATE OF TOLLS (Rs a p)		
		provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	On every hackney or cart drawn by men bulls bullocks, horses, asses or mules (unladen) 0 1 6 On every buffalo, bull or bullock (laden) 0 0 9 On every horse over 13 hands, laden or ridden 0 1 6 On every horse over 13 hands not laden or ridden 0 0 9 On every elephant 0 12 0 Do camel 0 1 6 Do bicycle or tricycle 0 1 6 Do motor car 0 6 0 Do motor cycle 0 3 0 Do Rickshaw 0 3 0	(c) Vehicles and animals (whether owned or hired) used for the passage of Military of Police Officers on duty or the conveyance or passage of any property or person in their custody	
	Octroi	The articles mentioned in the next column when imported into Municipal limits.	(1) Cocoanuts fresh each 0 0 1 (2) Do dry, maund 0 8 0 (3) Sugar, " 0 4 0 (4) Jaggory " 0 2 0 (5) Ghee " 0 8 0 (6) Butter " 0 4 0 B (7) Oil per maund 0 2 0 (8) Kerosene oil tin 0 2 0 (9) Oil seeds per candy 0 4 0 C (10) Teak of 1st class quality and beete. Re 1 per 12 cubic feet or less and Re. 2 for more than 12 cubic feet up to 25 cubic feet Teak of 1st class quality and beete Re. 0 1 3 for every additional cubic feet above 25 cubic feet (11) Teakwood of inferior quality Re 0-8-0 per 25 cubic feet or less. Teak wood of inferior quality Re 0 0-4 for every cubic feet above 25 cubic feet (12) Junglewood of inferior quality Re 0-8 0 per 25 cubi feet or less Junglewood of inferior quality Re 0-0-4 for every cubic feet above 25 cubic feet (13) Chunam cart 0 4 0 D. (14) Tobacco local maund 3 0 0 (15) " foreign maund 3 8 0 E. (16) Piece goods and other textile fabrics, such as cloth not including made-up clothing drapery and haberdashery *ad valorem* 1 9 0 per cent	(1) Personal luggage of travellers and goods *bona fide* property of Government at the time of import and accompanied by an Invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the bye laws Provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts, 6 dry cocoanuts, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train (4) Goods imported by and on behalf of the Parakalaswamy Mutt	Time of import of goods into Municipal limits.
5	Drainage Cess	Buildings —	Half per cent on the annual letting value subject to a minimum of eight annas and maximum of Rs 3 per building	Buildings no portion of which lies within 50 feet of an underground or surface drain intended for the disposal of sewage	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year

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Copy of Letter No.62 dated 14th August 1926 from the Honorary Secretary Merchants' Association, Sayyaji Rao Road, Mysore, to the President, City Municipal Council, Mysore.

I have the honour to forward herewith a copy of the resolution passed at a meeting of the Merchants Association at its office on 25-7-1926, and to request you to be so good as to give the same your kind and sympathetic consideration.

Resolution:-

"That the Association should represent to the the President City Municipal Council, that, the decision of the Municipal Council to levy Octroi duty on dutiable articles coming by post would work as a hardship and that the Association should request the President not to give effect to such a proposal".

"Copy"

President.

GR

Proceedings of the 3rd (Special) meeting of the City Municipal Council, Mysore, held in the New Municipal Office Buidlings on Monday the 13th September 1926 at 8 A.M.

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Present.

N.Madhava Rau, Esq., B.A.,B.L., President.

1. Tippu Sultan Alli Khan, Esq., Vice-President.
2. Mahomed Sait, Esq.,
3. K.Dhanakotichetty, Esq.,
4. Y.Virupakshiah, Esq.,
5. Mahomed Gouse Peer, Esq.,
6. M.Ramaswamy, Esq.,
7. P.S.Ramaswami Iyengar, Esq.,
8. P.Seetaramiah, Esq., B.A.,B.L.,
9. M.Narayanaswamy, Esq.,
10. Dharmaprakasa D.Banumiah, Esq.,
11. U.R.Lingoji Rao, Esq.,
12. N.Setwaji Rao, Esq.,
13. V.Thiruvengada Modaliyar, Esq.,
14. M.Venkatakrishniah, Esq.,
15. B.K.Ramakrishniah, Esq., M.A.,LL.B.,
16. A.Krishna Rao, Esq., B.A.,B.L.,
17. Turuvekere Basavaraj Urs, Esq.,

Absent.

1. S.P.Rajagopalachar, Esq., B.A.,B.L.,
2. M.P.Bhogiah, Esq., B.A.,B.L.,
3. Khan Bahadur P.Pallonji, Esq.,
4. M.Madappa, Esq.,
5. H.C.Dasappa, Esq., B.A.,LL.B.,
6. S.Srikantachar, Esq.,
7. C.Narasimhiah, Esq., B.A.,B.L.,
8. M.K.Madhava Rao, Powar, Esq.,
9. M.C.Thammiah, Esq.,
10. B.Munivenkatappa, Esq.,
11. Rev.E.S.Edwards.,
12. T.V.Thampiran, Esq., B.A.,

x x x

59. Draft Rules under Section 46(1) and (j) of the Municipal Regulation regarding the levy and collection of Municipal taxes in Mysore City.

Also letter No.62 dated 14th August 1926 from the Honorary Secretary, Merchants' Association in Mysore, forwarding a copy of Resolution(reproduced below) passed at a meeting of the Merchants' Association held on 25th July 1926 -

> " That the Association should represent to the President, City Municipal Council, that the decision of the Municipal Council to levy Octroi duty on dutiable articles coming by Post would work as hardship and that the Association should request the - President not to give effect to such a proposal".

Resolution - The existing exemption in respect of goods imported by Post may be retained, the words "articles imported through the

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the Post Office" being ~~inserted~~ inserted between "travellers" and "goods bona fide" under exemptions. With this addition, the rules are approved.

x x x

Sd.N.Madhava Rau,
President.

"Copy"

President
GR

GVN

G R S App F VI G-2]

SUBJECT

32

Diary No of letter replied to 2928

General and Revenue Secretariat

( )

the 192

Date of issue 15/5/30

Signed by Mr. J K.S. Iyer.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette, English Part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette, Kannada Part?

Sec ML

File No 119-29

Serial No. 33

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Memo no A 5-C 1639/29-30 Dt 16.11.29 from the D C. Kolar Dt- recommending sanction to the proposal of the Kolar town mc to levy octroi duty on piece goods imported into the town through the Post-Office!

~~Order Thereon No~~ read with letter no 273/29-30 Dt 15.11.29 from the Presdt of the mc Council

Order no L 8325-7 Dt 15/5/30

Approved

2 the taxation rules of the mc as now amended according

for Secy to Govt

15/5/30

To The D C. Kolar Dt-
The Comptr to Govt
The Director of Doc.
Copy to G. M. Br.

List of enclosure

Copied by

Examined by

WD 079—GPB—8000—10 10 29

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

33

Read —

MemoNo. A.5.C. 1639/29-30, dated 16th November 1929, from the Deputy Commissioner, Kolar District, recommending sanction to the proposal of the Kolar Town Municipal Council to levy Octroi duty on piece goods imported into the town through the Post Office, received with letter No. 273/29-30, dated 15th November 1929, from the President of the Municipal Council.

Order No. L 8325-77/mc2 19-29-33

Bangalore, dated the 15th May 1930.

A P P R O V E D.

2.The taxation rules of the Municipal Council will be amended accordingly.

(Fair Draft)

For General Secretary to Government.

To

The Deputy Commissioner, Kolar District.

The Comptroller to Government.

The Director of Industries and Commerce in Mysore.

TRM.5

Government of his highness the Maharaja of Mysore.

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GENERAL AND REVENUE DEPARTMENTS

G O No L 8325-7—Ml 119-29-33, dated 15th May 1930

Octroi on piece goods imported through the Post Office

Sanctions the proposal of the Kolar Town Municipal Council to levy —

READ—

Memo No A 5 C 1639—29-30, dated 16th November 1929, from the Deputy Commissioner, Kolar District, recommending sanction to the proposal of the Kolar Town Municipal Council to levy Octroi duty on piece goods imported into the town through the Post Office received with letter No 273—29-30, dated 15th November 1929, from the President of the Municipal Council

ORDER NO L. 8325-7—ML 119-29-33, DATED 15TH MAY 1930

Approved

2 The taxation rules of the Municipal Council will be amended accordingly.

R RANGA RAO,
General Secretary to Government

To—The Deputy Commissioner, Kolar District
The Comptroller to Government
The Director of Industries and Commerce in Mysore.

Exd —P S R N

W D 8468—GPB—825—18 6 30